

REMARKS/ARGUMENTS

Claims 1-15 are pending. By this amendment, claims 1 and 12 are amended. Support for these claim amendments can be found at paragraphs [0016], [0017], [0019], [0020], and [0046] of the specification. No new matter is introduced. Reconsideration and prompt allowance of the claims is respectfully requested.

35 U.S.C. § 101 Rejections

Claims 1-15 are rejected under 35 U.S.C. § 101. This rejection is respectfully traversed.

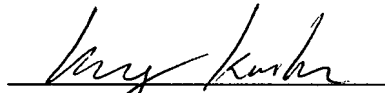
Claims 1 and 12 are amended to recite a computer-implemented method for designing a customized filter. The method produces a customized filter having nearly ideal responses in both the frequency domain and the time domain, which is concrete, useful, and tangible result. *See State Street Bank v. Signature Financial Group, Inc.*, 47 U.S.P.Q.2d 1596, 1601 (Fed. Cir. 1998) (holding that a price for a financial product is a concrete, useful, and tangible result). Therefore, claims 1 and 12 (and their respective dependent claims) contain statutory subject matter under 35 U.S.C. § 101. Withdrawal of the rejection of claims 1-15 under 35 U.S.C. §101 is respectfully requested.

In view of the above remarks, Applicant respectfully submits that the application is in condition for allowance. Prompt examination and allowance are respectfully requested.

Should the Examiner believe that anything further is desired in order to place the application in even better condition for allowance, the Examiner is invited to contact Applicant's undersigned representative at the telephone number listed below.

Respectfully submitted,

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